

IV. REMARKS**A. Summary**

In the present Office Action, claim 1 was examined and rejected under 35 U.S.C. 112, second paragraph, and under 35 U.S.C. 102. The Examiner has also objected to the drawings and specification.

By this amendment, claim 1 has been canceled without prejudice and claims 2-10 have been newly added. Accordingly, claims 2-10 are presented for further examination. No new matter has been added. Also by this amendment, FIGs. 1-3 have been added, and a replacement specification is provided in Attachment 1 (with a marked-up version in Attachment 2). No new matter has been added.

B. Explanation of Above Amendments

Claims 2-10 have been newly added and find support in the original (as-filed) specification. More specifically, claim 2 recites "a dynamic financial accounting spreadsheet, the dynamic financial accounting spreadsheet displaying financial and accounting figures in response to input business settings", which finds support in original paragraphs [0016] and [0017]. Claim 2 also recites "a means for interpreting business information, the means for interpreting business information interprets the financial and accounting figures into business components and displays the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet", which finds support in original paragraphs [0013], [0015], and [0019]. No new matter has been added.

Claim 5 recites a method to help maneuver business properly, the method comprising: "updating a dynamic financial accounting spreadsheet in response to input business settings", which finds support in original paragraphs [0016] and [0017]; "interpreting the financial and accounting figures into business components", which finds support in original paragraphs [0013], [0015], and [0019]; and "displaying the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet", which finds support in original paragraph [0015]. No new matter has been added.

Claim 8 recites "software for instructing a computer to perform a method to help maneuver business properly". The originally-filed specification, particularly the first line of the

Abstract, describes that the dynamic financial accounting spreadsheet and the means to interpret business information are embodied in software. The method recited in claim 8 is substantially similar to that recited in claim 5 and finds support in the original specification as described above for claim 5. No new matter has been added.

Claims 3, 6, and 9 recite that "the business components are associated with Market, Money, Man, Management, Method and Machine." This amendment finds support in originally-filed paragraph [0015]. No new matter has been added.

Claims 4, 7, and 10 recite that "the financial and accounting figures are displayed in a financial report including: an income statement, a balance sheet, and a cash flow statement." This amendment finds support in originally-filed paragraph [0015]. No new matter has been added.

The specification has been amended to: correct grammatical errors, add references to FIGs. 1-3, add a summary of the invention (based on the new claims), and to change the title. The text added in the summary of the invention is based on the new claims 2-10 and finds support in the original specification as described above for these claims. No new matter has been added.

Drawing FIGs. 1-3 have been added as required by the Examiner. Support for FIGs. 1-3 is found in the original specification. No new matter has been added.

C. Objection to the Drawings

The Examiner has objected to the drawings under 37 CFR 1.83(a). Specifically, drawings showing every feature of the invention specified in the claims must be shown.

Applicant has added drawing FIGs. 1-3 as suggested by the Examiner. Accordingly, reconsideration and withdrawal of the objection is respectfully requested.

D. Objection to the Specification

The Examiner has objected to the specification as allegedly failing to provide proper antecedent basis for the claimed subject matter. More specifically, the examiner alleges that the "mean to group and show and the mean to interpret is not defined in the specification."

Regarding the "mean to group and show": As recited in the original specification at paragraph [0012], and as correctly interpreted by the Examiner, the "mean to group and show" is

the dynamic financial accounting spreadsheet. Applicant's new claims do not include the term "mean to group and show".

Regarding the "mean to interpret": As recited in the first line of the Abstract of the original specification, the means to interpret business information is part of the software. As recited in the original specification (e.g., in original claim 1), and as correctly indicated by the Examiner, the mean to interpret comprises a "school of thinking". As recited at paragraph [0019] of the original specification, the school of thinking interprets the financial and accounting data into business components. The business components are: Market, Money, Man, Management, Method, and Machine (e.g., original paragraph [0015]), which are interrelated (e.g., original paragraph [0023]). These business components are displayed in the dynamic financial accounting spreadsheet (DFAS), as recited in the original specification at paragraph [0023]. Applicant's new claim 2 recites a means for interpreting business information, which, as described in the specification, interprets the financial and accounting figures into business components and displays the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet.

For the reasons described above, the specification provides proper antecedent basis for the claimed subject matter. Accordingly, reconsideration and withdrawal of the objection is respectfully requested.

E. Rejection Under 35 U.S.C. 112, second paragraph

The Examiner has rejected claim 1 under 35 U.S.C. 112, second paragraph as allegedly being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention. More specifically, the Examiner alleges "the mean to group and show and the mean to interpret is not defined in the specification."

Claim 1 has been cancelled rendering the rejection of this claim moot.

With respect to new claims 2-10, these claims do not include the term "mean to group and show". Regarding the term "mean to interpret": As recited in the first line of the Abstract of the original specification, the means to interpret business information is part of the software. As recited in the original specification (e.g., in original claim 1), and as correctly indicated by the Examiner, the mean to interpret comprises a "school of thinking". As recited at paragraph

[0019] of the original specification, the school of thinking interprets the financial and accounting data into business components. The business components are: Market, Money, Man, Management, Method, and Machine (e.g., original paragraph [0015]), which are interrelated (e.g., original paragraph [0023]). These business components are displayed in the dynamic financial accounting spreadsheet (DFAS), as recited in the original specification at paragraph [0023]. Applicant's new claim 2 recites a means for interpreting business information, which, as described in the specification, interprets the financial and accounting figures into business components and displays the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet. Applicant respectfully submits that new claims.

For the reasons described above, Applicant respectfully requests that the Examiner's rejection under 35 U.S.C. 112, second paragraph be reconsidered and withdrawn.

F. Rejections Under 35 U.S.C. 102

Claim 1 stands rejected under 35 U.S.C. 102 as allegedly being anticipated by U.S. Patent No. 6,134,563 to Clancey et al. (Clancey et al.). Claim 1 has been canceled, rendering the rejection of this claim moot.

Regarding new claim 2, Clancey et al. fails to teach "a means for interpreting business information, the means for interpreting business information *interprets the financial and accounting figures into business components*, as recited in new claim 2. Similarly, Clancey et al. fails to teach "interpreting the financial and accounting figures into business components" as recited in new claims 5 and 8. The toolkit of Clancey et al. does not discuss business components, much less interpreting financial and accounting figures into the components of a business. For at least this reason, claims 2, 5, and 8, and claims 3, 4, 6, 7, 9, and 10 which variably depend therefrom, are allowable over Clancey et al.

Moreover, regarding claims 2, 6, and 9, Clancey et al. does not teach or suggest interpreting financial and accounting figures into components associated with Market, Money, Man, Management, Method and Machine. For at least this additional reason, claims 2, 6, and 9 are allowable over Clancey et al.

G. Conclusion

It is believed that the foregoing remarks are fully responsive to the Office Action and that

claims 2-10 are in condition for allowance. Accordingly, reconsideration and allowance is respectfully requested.

A petition for a three-month extension of time to file the present response was submitted by the Applicant on January 23, 2004. While Applicant submits that the petition submitted January 23, 2004 is sufficient, if the submitted petition is somehow determined to be deficient, please consider this as a petition for a three-month extension of time to file the present response.

Please find a Grant of New Power of Attorney document attached hereto, which grants Applicant's Power of Attorney to the undersigned (among others) and which indicates the following new correspondence address:

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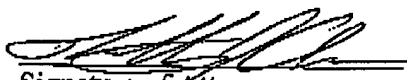
If the Examiner has any questions or believes that a discussion with Applicant's attorney would expedite prosecution, the Examiner is invited and encouraged to contact the undersigned at the telephone number below.

The Examiner is hereby authorized to apply any credits or charge any deficiencies related to this Amendment to our Deposit Account No. 23-1665.

Please apply any credits or charge any deficiencies to our Deposit Account No. 23-1665.

Respectfully submitted,
Watsaka Chuangsuvanish

Date: May 13, 2004


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ATTACHMENT 1
Clean Version of Replacement Specification

METHOD, APPARATUS, AND SOFTWARE FOR BUSINESS MANAGEMENT

BACKGROUND

[0001] Business in this era is more complex than ever. Pools of information are required to be grouped and weighed properly. Changes are increasingly rapid and larger in numbers and magnitudes. Reactions to this flux must be correct and fast.

[0002] Business is not as simple as buying and selling anymore. It demands 3-dimension maneuvering. Like flying, the business plan should contain future trend forecasting, self preparation, business setting, route and alternatives, performance and limitations and the true reasons of the business. In maneuvering in these kinds of situations, our brains possess the intuitions and initiatives, the processes of comprehension, judgement and decision. Still, it has limited capability and capacity.

[0003] The functions of brain and mind fluctuate upon physical condition, rhythm of the day, loads of work, kinds of involved matter, emotional status and the environments. These factors cause the process to be, sometimes, instable and inaccurate.

[0004] We require additional tools to help us function properly. The additional tools are required to put the information into its proper place, illustrate it correctly in the easiest way to be comprehended, and record all processes into tangible data.

[0005] Along with the proper information, we require the schools of thought to interpret these data into the overiewing business pictures and focusing details for strategic management activities in daily practice.

[0006] The old tools are too small in capacity, too slow in processing and incompetence in capability. Like a pilot in the cockpit, we require more advanced tools to help tackle this complex situation.

SUMMARY OF THE INVENTION

[0007] The above-described deficiencies and drawbacks of the prior art are overcome or alleviated by an apparatus to help maneuver business properly. The apparatus comprises: a dynamic financial accounting spreadsheet and a means for interpreting business information. The dynamic financial accounting spreadsheet displays financial and accounting figures in response to input business settings. The means for interpreting business information interprets the financial and accounting figures into business components and displays the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet.

[0008] In one aspect of the invention, a method to help maneuver business properly comprises: updating a dynamic financial accounting spreadsheet in response to input business settings; interpreting the financial and accounting figures into business components; and displaying the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet.

[0009] In another aspect of the invention, software instructs a computer to perform a method to help maneuver business properly. The method comprises: updating a dynamic financial accounting spreadsheet in response to input business settings; interpreting the financial and accounting figures into business components; and displaying the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet.

[0010] In various embodiments, the different business components include business components associated with: money, market, man, management, method, and machine. The dynamic financial accounting spreadsheet may include a financial report including: an income statement, a balance sheet, and a cash flow statement.

BRIEF DESCRIPTION OF THE DRAWINGS

[0011] The above-described and other features and advantages of the invention will become apparent from a consideration of the subsequent detailed description presented in connection with accompanying drawings, in which:

FIG. 1 is a schematic depiction of software for maneuvering a business properly;

FIG. 2 is another schematic depiction of software for maneuvering a business properly; and

FIG. 3 is a state chart depicting the operation of the means for maneuvering a business properly.

DETAILED DESCRIPTION

[0012] FIGs. 1 and 2 are schematic depictions of software 10 to help you maneuver business properly. The software 10 comprises two parts: a) a dynamic financial accounting spreadsheet 12, a means to group and show the information correctly in its proper place; and b) the schools of thought, a means to interpret the information (the financial and accounting figure interpreter) 14. The dynamic financial accounting spreadsheet, DFAS, 12 provides complete, sufficient, reconciled and correct accounting figures 16.

[0013] Business nature comprises 6 components: Market, Money, Man, Management, Method and Machine, which are shown in FIG. 2 at 50-55, respectively. DFAS 12 is the Money business component 51. It works as gauges, showing the business components 50-55 via the figures 16 in a financial report 18: the balance sheet 20, the income statement 22 and the cash flow statement 24. The other five business components: Market 50, Man 52, Management 53, Method 54 and Machine 55, appear through the combination of accounting elements and figures 16 in this spreadsheet 12.

[0014] Attached to the DFAS 12 is a data input unit 26, in which we input the architectures of business, business settings 28, i.e. daily sales, monthly working days, price and profit margin, office rental and decoration expenses, manager and clerk salary, bank loan and owner equity.

The result, the financial report 18, appears in DFAS 12. This step is indicated in the state chart of FIG. 3. Thus, DFAS 12 illustrates the business structure and performance in the real market situation.

[0015] The dynamic property of DFAS 12 also simulates the result of business settings 26 instantly. Based on various business settings 26, different business structures, performances, activities and daily schedules can be read through this process.

[0016] Management initiative is the business solution that answers all questions to every management dimensions. DFAS 12 provides the outcomes that answer all business component 50-55 dimensions in financial figures 16. These are the available management initiatives, based on the financial support and responsibility.

[0017] The schools of thought interpret the financial and accounting data 16 into business components 50-55 (as indicated in the state chart of FIG. 3), structure and performance, providing applications for the software.

[0018] Referring to FIG. 2, the software comprises 5 concepts and 9 applications with respect to the schools of thought.

THE CONCEPTS

[0019] i) Composing the business into life requires 6 components, 6 M's, starting from Market 50, Money 51, Man 52, Management 53, Method 54 and Machine 55, respectively.

[0020] ii) Designing one business component 50-55 affects the other five. Naturally, all 6 M's 50-55 are compiled into the cubical interrelationship, as shown in FIG. 2. Within this interrelationship, any management activity would affect all 6 M components 50-55

simultaneously. Thus, every management activity is naturally Strategic Management Initiatives, SMTS, itself.

[0021] iii) As the most crucial essence of the business is the financial aspect, the bottom line, the financial figures 16 are the key figures. DFAS 12 provides correct reconciled accounting figures 16 and all management initiatives that possess financial support and responsibility.

[0022] iv) Management initiative can be realistic, possible and potential in the real situation, only if it possesses financial support and responsibility. The financial accounting report 18 would show correct figures only if it is reconciled. Every real, possible and potential business plan must possess these two qualities, the correct financial and accounting figures 16 and the financial support and responsibility. Therefore, this software is essential to make real, possible and potential business plans.

[0023] v) Working on the best computer in the world, the human brain, we naturally possess the intuition and initiative process, called common sense. This software is the tool to help you clarify the overviewing picture and the focused details along with your common sense. It shows you how business components 50-55 interrelate. The software helps you maneuver your business better.

THE APPLICATIONS

[0024] 1) This software helps clarify the interrelationships between business components 50-55 both in the overview picture and in focused details. You will be able to answer more precisely questions like, "What would the business look like?" and "How much more money would I need to be prepared for the coming market expansion?"

[0025] 2) Possessing the tangible capability to overview and focus all 6 dimensions of 6 M's 50-55, this software enables us to balance, harmonize and synergise all business components 50-55.

[0026] 3) DFAS 12 works as gauges to monitor business performance. Financial report 18 shows performance of all business components 50-55 in financial figures 16. In smaller scale, considering each unit in the business structure as a profit center, DFAS 12 provides means to show all performance levels.

[0027] Besides working as gauges, DFAS 12 also possesses the capability to show the limitations of business components 50-55 for every business setting 28. By entering different values to all variables in the business setting 28 details, i.e. price and profit margin, you would possess the possible potential range of business performance. The impossible results show the limitations caused by each business components 50-55.

[0028] 4) Knowing the competitive edge, limitations of your business settings 28 and available management initiatives, prior to your business moves and maneuvering, provides you with a safety margin and the best in-hand advice. By this means, you will be able to construct the most proper business flight plan, namely the business route and daily schedule.

[0029] 5) The business route and the daily schedule give assistance to brain computing function. Like mental arithmetic calculation, the brain, which has limited capacity and capability, has to memorize and compute. The business route and the daily schedule work as the Read Only Memory, ROM, saving your brain memorizing capacity. This provides you full-brain computing capacity, the Random Access Memory, RAM, upon confronting a coming situation. The business route and the daily schedule, which are based on all possible potential range of business performance with safety margin, also helps save your gut feeling, yielding the best psychological condition upon confronting the coming situation. Possessing full brain capacity and best psychological condition, you are at peak personal performance. At peak personal performance, you make minimum mistakes and the best moves.

[0030] 6) With these capabilities and capacity, you will be able to overview the business picture clearly and focus each detail precisely. This helps you set your business properly.

[0031] Like every well-trained athlete, a properly set business is healthy. It is profitable, slim in the structure, balanced in component, strong in the market position, potential in the future and active at high performance level with safety margin. The business is effective and efficient. Setting the business properly slims your business component structure, your daily schedule and personal performance capacity. You will gain an additional schedule clearance, personal performance increment and budget. With these additional benefits, you would be able to upgrade your intuitive and initiative performance. Any management initiative produced would maintain and enforce your competitiveness, enlarge your limitations, enable you to monitor and probe for the environment and market trends and upgrade your personal performance.

[0032] 7) With the properly managed business, you will reach the best daily schedule and lifestyle available. This will best answer the true reason of the business, your happiness. When you are happy with your business, you can do it best. This is the circle of prosperity and business will be based upon happiness of both sides, the customer and business owner.

[0033] With the properly managed business, the good margin of living and the happiness in your life, you will be able to come to spiritual purification, the true meaning of living.

[0034] 8) The most precious asset is time. It is limited, intangible, unstorable and always depleting by itself. You have to utilize it one way or another. Time never stops and the interest runs with it.

[0035] Maneuvering business properly provides you the shortest route. It reduces the Redo's. Mistakes cost your three times the work, the mistake, the correction and the work. With properly maneuvering, you do your work once. With the shortest route, you will be in the leading position in the competing market. Time is an one-way trip and opportunity comes only once in

a while. With your leading position and peak performance, you would have better chances to grab and utilize the incoming opportunities.

[0036] 9) With healthy and properly maneuvering business, your reactions to the global flux will be fast and correct.

[0037] By using DFAS 12 as the management gauges, you will be able to navigate and conduct your business properly. Using your knowledge, experience and information, together with the schools of thought and DFAS 12, your business flight will be safe and sound.

METHOD, APPARATUS, AND SOFTWARE FOR BUSINESS MANAGEMENT

ABSTRACT

The software comprises a dynamic financial accounting spreadsheet providing a complete, sufficient, reconciled and correct financial report; and a means to interpret the business information. It provides user the capability to illustrate real, possible and potential management initiatives. It overviews the business picture, focuses on details, and is tailorable based upon usage, requirement, and preference. The dynamic financial accounting spreadsheet, the money component, works as gauges, illustrating the other five business components: market, man, management, method and machine. The software groups and shows the business information in its proper place, providing the user the full capacity and capability to perform intuitions and initiatives correctly. It enables the user to balance, harmonize and synergize all business components, resulting in a slimming and healthy business that is positioned and performing properly. The software is the management tool to help react to the global flux correctly and fast.

ATTACHMENT 2
Marked-up Version of Replacement Specification

ReflexZPlan METHOD, APPARATUS, AND SOFTWARE FOR BUSINESS MANAGEMENT

BACKGROUND

[0001] Business in this era is more complex than ever. Pools of information are required to be grouped and weighed properly. Changes are increasingly rapid and larger in numbers and magnitudes. [0002] ~~The r~~Reactions to this flux must be correct and fast.

[0003] ~~0002] The b~~Business theme is not as simple as buying and selling anymore. The present theme ~~It~~ demands 3-dimension maneuvering. [0004] Like flying, the business plan should contain future trend forecasting, self preparation, business setting, route and alternatives, performance and limitations and the true reasons of the business. In maneuvering in these kinds of situations, our brains possess the intuitions and initiatives, the processes of comprehension, judgement and decision. Still, it has limited capability and capacity.

[0005] ~~0003] The~~ functions of brain and mind fluctuate upon physical condition, rhythm of the day, loads of work, kinds of involved matter, emotional status and the environments. These factors cause the process to be, sometimes, instable and inaccurate.

[0006] ~~0004] We requires~~require additional tools to help us function properly. The additional tools are required to put the information into its proper place, illustrate it correctly in the easiest way to be comprehended, and record all processes into tangible data.

[0007] ~~0005] Along~~ with the proper information, we require the schools of ~~thinking thought~~ to interpret these data into the overiewing business pictures and focusing details for strategic management activities in daily practice.

[00080006] The old tools are too small in capacity, too slow in processing and incompetence in capability. [0009] Like a pilot in the cockpit, we require more advanced tools to help tackle this complex situation.

SUMMARY OF THE INVENTION

[0007] The above-described deficiencies and drawbacks of the prior art are overcome or alleviated by an apparatus to help maneuver business properly. The apparatus comprises: a dynamic financial accounting spreadsheet and a means for interpreting business information. The dynamic financial accounting spreadsheet displays financial and accounting figures in response to input business settings. The means for interpreting business information interprets the financial and accounting figures into business components and displays the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet.

[0008] In one aspect of the invention, a method to help maneuver business properly comprises: updating a dynamic financial accounting spreadsheet in response to input business settings; interpreting the financial and accounting figures into business components; and displaying the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet.

[0009] In another aspect of the invention, software instructs a computer to perform a method to help maneuver business properly. The method comprises: updating a dynamic financial accounting spreadsheet in response to input business settings; interpreting the financial and accounting figures into business components; and displaying the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet.

[0010] In various embodiments, the different business components include business components associated with: money, market, man, management, method, and machine. The dynamic financial accounting spreadsheet may include a financial report including: an income statement, a balance sheet, and a cash flow statement.

BRIEF DESCRIPTION OF THE DRAWINGS

[0011] The above-described and other features and advantages of the invention will become apparent from a consideration of the subsequent detailed description presented in connection with accompanying drawings, in which:

FIG. 1 is a schematic depiction of software for maneuvering a business properly;

FIG. 2 is another schematic depiction of software for maneuvering a business properly; and

FIG. 3 is a state chart depicting the operation of the means for maneuvering a business properly.

DETAILED DESCRIPTION

[0010012] RFZP-FIGs. 1 and 2 are schematic depictions of software is a mean- 10 to help you maneuver business properly. [0011] It- The software 10 comprises of two parts; [0012] a) the a dynamic financial accounting spreadsheet 12; a mean means to group and show the information correctly in its proper place; and [0013] b) the schools of thinking thought; a means to interpret the information (the financial and accounting figure interpreter) 14. [0014] a) The dynamic financial accounting spreadsheet, DFAS, 12 provides complete, sufficient, reconciled and correct accounting figures 16.

[00150013] Business nature comprises of 6 components; Market, Money, Man, Management, Method and Machine, which are shown in FIG. 2 at 50-55, respectively. DFAS 12 is the Money business component 51. It works as gauges, showing the business components 50-55 via the figures 16 in the a financial report; 18: the balance sheet 20, the income statement 22 and the cash flow statement 24. The other five business components; Market 50, Man 52, Management 53, Method 54 and Machine 55, appear through the combination of accounting elements and figures 16 in this spreadsheet 12.

[00160014] Attached To- to the DFAS 12 is a data input unit 26, attaching to DFAS, in which we put input the architectures of business, business settings 28, i.e. daily sales, monthly

working days, price and profit margin, office rental and decoration expenses, manager and clerk salary, bank loan and owner equity. The result, the financial report 18, appears in DFAS 12. This step is indicated in the state chart of FIG. 3. Thus, DFAS 12 illustrates the business structure and performance in the real market situation.

[00170015] The dynamic property of DFAS 12 dynamic property also simulates the result of business settings 26 instantly. Based on various business settings 26, different business structures, performances, activities and daily schedules can be read through this process.

[00180016] Management initiative is the business solution that answer-answers all questions to every management dimensions. DFAS 12 provides the outcomes that answer all business component 50-55 dimensions in financial figures 16. These are the available management initiatives, based on the financial support and responsibility.

[00190017] b) The schools of thinking-thought interpret the financial and accounting data 16 into business components 50-55 (as indicated in the state chart of FIG. 3), structure and performance, providing applications for the software-applications.

[00200018] Referring to FIG. 2. The the software comprises of 5 concepts and 9 applications in with respect to the school-schools of thinkingthought.

[0021] The Concepts THE CONCEPTS

[00220019] i) Composing the business into life requires 6 components, 6 M's, starting from Market 50, Money 51, Man 52, Management 53, Method 54 and Machine 55, respectively.

[00230020] ii) Designing one business component 50-55 affects the other fivesfive. Naturally, all 6 M's 50-55 are compiled into the cubical interrelationship, as shown in FIG. 2. Within this interrelationship, any management activity would affect all 6 M components 50-55

simultaneously. Thus, every management activity is naturally Strategic Management Initiatives, SMI'S, itself.

[00240021] iii) As the most crucial essence of the business is the financial aspect, the bottom line, the financial figures 16 are the key figures. DFAS 12 provides correct reconciled accounting figures 16 and all management initiatives that possess financial support and responsibility.

[00250022] iv) Management initiative can be realistic, possible and potential in the real situation, only if it possesses financial support and responsibility. The financial accounting report 18 would show correct figures only if it is reconciled. Every real, possible and potential business plan must possess these two qualities, the correct financial and accounting figures 16 and the financial support and responsibility. Therefore, this software is essential to make real, possible and potential business plans.

[00260023] v) Working on the best computer in the world, the human brain, we naturally possess the intuition and initiative process, called the common sense. This software is the tool to help you clarify the overviewing picture and the focusedfocusing details along with your common sense. It ~~would~~ shows you how business components 50-55 interrelate. The software ~~would~~ helps you maneuver your business better.

THE APPLICATIONS

[00270024] 1) This software ~~would~~ helps clarify ~~these~~ the interrelationships between business components 50-55 both in the overview picture and in focusing-focused details. You ~~would~~ will be able to answer more precisely to the questions like, "What would the business look like?" and "How much more money would I need to be prepared for the coming market expansion?"

[00280025] 2) Possessing the tangible capability to overview and focus all 6 dimensions of 6 M's 50-55, this software enables us to balance, harmonize and synergise all business components 50-55.

[00290026] 3) DFAS 12 works as gauges to monitor business performance. Financial report 18 shows performance of all business components 50-55 in financial figures 16. In smaller scale, considering each unit in the business structure as a profit center, DFAS 12 provides means to show all every performance levels.

[00300027] Besides working as gauges, DFAS 12 also possesses the capability to show the limitations of business components 50-55 ~~in-for~~ every business settings setting 28. By entering different values to all variables in the business setting 28 details, i.e. price and profit margin, you would possess the possible potential range of business performance. The impossible results show the limitations caused by each business components 50-55.

[00310028] 4) Knowing the competitive edge, limitations of your business settings 28 and available management initiatives, prior to your business moves and maneuvering, provides you with a safety margin and the best ~~in-in~~ hand advice. [0032] ~~By this meanmeans~~, you ~~would~~ will be able to construct the most proper business flight plan, namely the business route and daily schedule.

[00330029] 5) The business route and the daily schedule give assistance to brain computing function. Like mental arithmetic calculation, the brain, which has limited capacity and capability, has to memorize and compute. The business route and the daily schedule work as the Read Only Memory, ROM, saving your brain memorizing capacity. This provides you ~~full-full~~ brain computing capacity, the Random Access Memory, RAM, upon confronting ~~the-a~~ coming situation. [0034] ~~The business route and the daily schedule, which is-are~~ based on all possible potential range of business performance with safety margin, also helps save your gut feeling, yielding the best psychological condition upon confronting the coming situation. [0035]

Possessing full brain capacity and best psychological condition, you are at peak personal performance. At peak personal performance, you make minimum mistakes and the best moves.

[00360030] 6) With these capabilities and capacity, you ~~would~~ will be able to overview the business picture clearly and focus each detail precisely. This helps you set your business properly.

[00370031] Like every well-trained athlete, a properly set business is healthy. It is profitable, slim in the structure, balanced in component, strong in the market position, potential in the future and active at high performance level with safety margin. The business is effective and efficient. [0038] Setting the business properly slims your business component structure, your daily schedule and personal performance capacity. [0039] You ~~would~~ will gain an additional schedule clearance, personal performance increment and budget. With these additional benefits, you would be able to upgrade your intuitive and initiative performance. [0040] Any management initiative produced would maintain and enforce your competitiveness, enlarge your limitations, enable you to monitor and probe for the environment and market trends and upgrade your personal performance.

[00410032] 7) With the properly managed business, you ~~would~~ will reach the best daily schedule and lifestyle available. This ~~would~~ will best answer the true reason of the business, your happiness. [0042] When you are happy with your business, you can do it best. This is the circle of prosperity and business ~~would~~ will be based upon happiness of both sides, the customer and business owner.

[00430033] With the properly managed business, the good margin of living and the happiness in your life, you ~~would~~ will be able to come to spiritual purification, the true meaning of living.

[00440034] 8) The most precious asset is time. It is limited, intangible, unstorable and always depleting by itself. You have to utilize it one way or another. Time never stops and the interest runs with it.

[00450035] Maneuvering business properly provides you the shortest route. It reduces the Redo's. Mistakes cost your three times the work, the mistake, the correction and the work. With properly maneuvering, you do your work once. [0046] With the shortest route, you ~~would~~ will be in the leading position in the competing market. [0047] Time is an one-way trip and opportunity comes only once in a while. With your leading position and peak performance, you would have better chances to grab and utilize the incoming opportunities.

[00480036] 9) With healthy and properly maneuvering business, your reactions to the global flux ~~would~~ will be fast and correct.

[00490037] By using DFAS 12 as the management gauges, you ~~would~~ will be able to navigate and conduct your business properly. Using your knowledge, experience and information, together with ~~this the schools of thinking thought~~ and DFAS 12, your business flight ~~would~~ will be safe and sound.

METHOD, APPARATUS, AND SOFTWARE FOR BUSINESS MANAGEMENT

ABSTRACT

The software comprises of ~~the~~ a dynamic financial accounting spreadsheet, providing a complete, sufficient, reconciled and correct financial report ~~and the schools of thinking; and a means to~~ interpret the business information. It provides user the capability to illustrate real, possible and potential management initiatives. It overviews the business picture, ~~and focuss~~ focuses on details, and is ~~able to be tailor~~ able ~~made~~ based upon usage, requirement, and preference. The dynamic financial accounting spreadsheet, the money component, works as gauges, illustrating the other five business components; market, man, management, method and machine. The software groups and shows the business information in its proper place, providing the user the full capacity and capability to perform intuitions and initiatives correctly. It enables the user to balance, harmonize and synergize all business components, resulting in a slimming and healthy business ~~and that is being~~ positioned and performing properly. The software is the management tool to help react to the global flux correctly and fast.